

TABLE A-2
Personal Income Tax
PERSONAL EXEMPTIONS, DEPENDENT EXEMPTIONS, AND
STANDARD DEDUCTIONS
Taxable Years 1935 - 2017

Type	Taxable Year							
	1935-38	1939-42	1943-44 ^a	1945-48 ^b	1949-52 ^c	1953-58 ^d	1959-63 ^e	1964-66 ^f
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$2,500	\$2,500	\$3,500	\$4,500	\$3,500	\$3,500	\$3,000	\$3,000
b. Married Filing Separately	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500
c. Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500
d. Head of Household (Unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000
e. Blind (Additional)					500	500	600	600
f. Senior (Additional)								
g. Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000
h. Trusts	1,000	100	100	100	100	100	100	100
II Dependent Exemption	400	400	400	400	400	400	600	600
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse								\$1,000
1 Adjusted Gross Income of \$5,000 or more				\$300	\$300		10.0%	
2 Adjusted Gross Income of \$10,000 or more						\$600	\$1,000	
3 Adjusted Gross Income less than \$5,000				6.0%	6.0%			
4 Adjusted Gross Income less than \$10,000						6.0%	10.0%	
b. Head of Household (Unmarried)								\$1,000
1 Adjusted Gross Income of \$5,000 or more				\$300	\$300	\$300	\$500	
2 Adjusted Gross Income less than \$5,000				6.0%	6.0%	6.0%	10.0%	
c. Single and Married Filing Separately								\$500
1 Adjusted Gross Income of \$5,000 or more				\$300	\$300	\$300	\$500	
2 Adjusted Gross Income less than \$5,000				6.0%	6.0%	6.0%	10.0%	

Type	Taxable Year							
	1967 ^{f,g}	1968-77 ^h	1978 ^{i,j}	1979-86 ^{j,l}	1987-94 ^{j,k}	1995 ^k	1996 ^k	1997 ^k
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$50	\$50	\$200	\$50	\$102	\$132	\$134	\$136
b. Married Filing Separately	25	25	100	25	51	66	67	68
c. Single	25	25	100	25	51	66	67	68
d. Head of Household (Unmarried)	50	50	200	50	102	66	67	68
e. Blind (Additional)	8	8	8	8	51	66	67	68
f. Senior (Additional)					51	66	67	68
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II Dependent Exemption	8	8	8	8	51	66	67	68
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	\$1,000	\$2,000	\$2,000	\$2,000	\$3,760	\$4,974	\$5,054	\$5,166
b. Head of Household (Unmarried)	\$1,000	\$2,000	\$2,000	\$2,000	\$3,760	\$4,974	\$5,054	\$5,166
c. Single and Married Filing Separately	\$500	\$1,000	\$1,000	\$1,000	\$1,880	\$2,487	\$2,527	\$2,583

Type	Taxable Year							
	1998 ^k	1999 ^k	2000 ^k	2001 ^k	2002 ^k	2003 ^k	2004 ^k	2005 ^k
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$140	\$144	\$150	\$158	\$160	\$164	\$170	\$174
b. Married Filing Separately	70	72	75	79	80	82	85	87
c. Single	70	72	75	79	80	82	85	87
d. Head of Household (Unmarried)	70	72	75	79	80	82	85	87
e. Blind (Additional)	70	72	75	79	80	82	85	87
f. Senior (Additional)	70	72	75	79	80	82	85	87
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II Dependent Exemption	253	227	235	247	251	257	265	272
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	\$5,284	\$5,422	\$5,622	\$5,920	\$6,008	\$6,140	\$6,330	\$6,508
b. Head of Household (Unmarried)	\$5,284	\$5,422	\$5,622	\$5,920	\$6,008	\$6,140	\$6,330	\$6,508
c. Single and Married Filing Separately	\$2,642	\$2,711	\$2,811	\$2,960	\$3,004	\$3,070	\$3,165	\$3,254

Footnotes follow this section.

TABLE A-2 (continued)
Personal Income Tax
PERSONAL EXEMPTIONS, DEPENDENT EXEMPTIONS, AND
STANDARD DEDUCTIONS
Taxable Years 1935 - 2017

Type	Taxable Year							
	2006 ^k	2007 ^k	2008 ^k	2009 ^k	2010 ^k	2011 ^k	2012 ^k	2013 ^k
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$182	\$188	\$198	\$196	\$198	\$204	\$208	\$212
b. Married Filing Separately	91	94	99	98	99	102	104	106
c. Single	91	94	99	98	99	102	104	106
d. Head of Household (Unmarried)	91	94	99	98	99	102	104	106
e. Blind (Additional)	91	94	99	98	99	102	104	106
f. Senior (Additional)	91	94	99	98	99	102	104	106
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II Dependent Exemption	285	294	309	98	99	315	321	326
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	\$6,820	\$7,032	\$7,384	\$7,274	\$7,340	\$7,538	\$7,682	\$7,812
b. Head of Household (Unmarried)	\$6,820	\$7,032	\$7,384	\$7,274	\$7,340	\$7,538	\$7,682	\$7,812
c. Single and Married Filing Separately	\$3,410	\$3,516	\$3,692	\$3,637	\$3,670	\$3,769	\$3,841	\$3,906

Type	Taxable Year							
	2014 ^k	2015 ^k	2016 ^k	2017 ^k				
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$216	\$218	\$222	\$228				
b. Married Filing Separately	108	109	111	114				
c. Single	108	109	111	114				
d. Head of Household (Unmarried)	108	109	111	114				
e. Blind (Additional)	108	109	111	114				
f. Senior (Additional)	108	109	111	114				
g. Estates	10	10	10	10				
h. Trusts	1	1	1	1				
II Dependent Exemption	333	337	344	353				
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	\$7,984	\$8,088	\$8,258	\$8,472				
b. Head of Household (Unmarried)	\$7,984	\$8,088	\$8,258	\$8,472				
c. Single and Married Filing Separately	\$3,992	\$4,044	\$4,129	\$4,236				